UNIFIED SCHOOL DISTRICT NO. 325

Phillipsburg, Kansas

FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2015

MAPES & MILLER, LLP Certified Public Accountants Phillipsburg, Kansas

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Angela Thompson - Clerk

Russ Bowman - Treasurer

BOARD MEMBERS

Todd Kennedy - President

Jeremy Sauer - Vice President

Shawn Hoover

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Patty Northup

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For the Year Ended June 30, 2015

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INDEPENDENT AUDITOR'S REPORT

Board of Education Unified School District No. 325 Phillipsburg, KS 67661

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 325, Phillipsburg, Kansas, a Municipality, as of and for the year ended June 30, 2015, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 325, Phillipsburg, Kansas to meet the requirements of the State of Kansas

Board of Education Unified School District No. 325 February 8, 2016 Page Two

on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 325 Phillipsburg, Kansas as of June 30, 2015, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 325 Phillipsburg. Kansas, as of June 30, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of regulatory basis receipts and disbursements - agency funds, schedule of regulatory basis receipts, expenditures, and unencumbered cash - district activity funds, and schedule of regulatory basis receipts and disbursements - student activity funds (Schedules 1, 2, 3, 4, and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Respectfully submitted,

Mapes & Miller LLP Certified Public Accountants

February 8, 2016 Phillipsburg, Kansas

Statement 1

Add

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH REGULATORY BASIS

For The Year Ended June 30, 2015

FUND	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	F	xpenditures		Ending Unencumbered Cash Balance	End	utstanding cumbrances d Accounts Payable	C	Ending ash Balance
General Funds			 . 1000.p10		, portantaree	_	-		. ayas.s		2011 24141100
General Fund	\$ -	\$ -	\$ 4.397.684	\$	4,397,684	\$	-	\$	299,971	\$	299,971
Supplemental General Fund	65,253	· -	1,495,690		1,539,259		21,684		151,291		172,975
Special Purpose Funds	·						•				
At Risk (K-12) Fund	15,267	-	375,000		375,110		15,157		24,651		39,808
Capital Outlay Fund	545,813	-	621,147		432,124		734,836		25,786		760,622
Driver Training Fund	15,794	-	13,305		13,469		15,630		195		15,825
Food Service Fund	95,328	-	363,416		362,851		95,893		15,260		111,153
Professional Development Fund	14,110	-	10,000		3,059		21,051		-		21,051
Special Education Fund	465,023	=	1,050,228		991,209		524,042		889		524,931
Vocation Education Fund	20,094	-	175,000		174,607		20,487		12,865		33,352
KPERS Special Retirement Contribution Fund	-	=	330,428		330,428		=		-		-
Contingency Reserve Fund	295,000	-	-		-		295,000		-		295,000
Textbook & Student Material Revolving Fund	53,801	=	33,563		19,116		68,248		8,580		76,828
School Publications Fund	3,880	=	17,943		12,303		9,520		=		9,520
Retiree/Summer Health Insurance Fund	-	=	40,150		40,150		=		2,633		2,633
Gifts & Contributions Fund	7,205	=	17,096		13,921		10,380		12,546		22,926
Federal Funds	-	-	118,520		118,520		-		125		125
District Activity Funds	46,366	=	135,553		132,639		49,280		-		49,280
Trust Fund											
Scholarship Fund	351		 -		-	_	351				351
Total Reporting Entity	\$ 1,643,285	\$ -	\$ 9,194,723	\$	8,956,449	\$	1,881,559	\$	554,792	\$	2,436,351

(Excluding Agency Funds)

Statement 1

(Cont.)

SUMMARY STATEMENT OF RECEIPTS, DISBURSEMENTS AND UNENCUMBERED CASH REGULATORY BASIS

For The Year Ended June 30, 2015

COMPOSITION OF CASH First National Bank & Trust	
Checking	\$ 27,744
NOW Accounts	1,711,610
Certificates of Deposit	490,000
Farmers State Bank	
Certificates of Deposit	 260,000
Total Cash	2,489,354
Agency Funds per Schedule 3	 (53,003)
Total Reporting Entity (Excluding Agency Funds)	\$ 2,436,351

NOTES TO THE FINANCIAL STATEMENT June 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. FINANCIAL REPORTING ENTITY

Unified School District No. 325, Phillipsburg, Kansas is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Unified School District No. 325, Phillipsburg, Kansas, a Municipality.

B. REGULATORY BASIS FUND TYPES

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities for the District for the year ended June 30, 2015.

General Fund—the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds—used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Trust Funds—funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.)

Agency Funds—used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e. payroll clearing fund, county treasurer tax collection accounts, etc.)

C. REGULATORY BASIS OF ACCOUNTING AND DEPARTURE FROM ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA

The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds, and Business Funds. Although directory rather than mandatory, the statues provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- 1. Preparation of the budget for the succeeding calendar year on or before August 1st.
- 2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- 3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- 4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year ended June 30, 2015.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Capital Projects Funds, Trust Funds, Agency Funds, and the following Special Purpose Funds:

Textbook & Student Material Revolving Fund
Contingency Reserve Fund
School Publications Fund
Gifts & Contributions Fund
Federal Funds
District Activity Funds
Retiree/Summer Health Insurance Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. STEWARDSHIP COMPLIANCE AND ACCOUNTABILITY

Compliance With Kansas Statutes

A. Mandatory Purchase of Products:

K.S.A. 75-3322 requires districts to make purchases of products offered by Kansas industries for the blind and severely disabled. The District failed to make mandatory purchases offered by these industries during the year ending June 30, 2015.

B. Cash Basis Violation:

K.S.A. 10-1113 requires each fund to comply with the cash basis laws of Kansas. That is, no commitments or indebtedness should be incurred unless there is available cash in the fund. The Athletics Account at the High School was in violation of K.S.A. 10-1113 by expending more than the available cash in March 2015 and September 2014.

C. The District is not aware of any other non-compliance with Kansas statutes.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located or in an adjoining county if such institution has been designated as an official depository and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of Credit Risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured on June 30, 2015.

At June 30, 2015, the District's carrying amount of deposits was \$2,489,354 and the bank balance was \$2,179,920. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance \$526,010 was covered by federal depository insurance, and the remaining \$1,653,910 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

4. INTERFUND TRANSFERS

Operating transfers were as follows:

		Statutory	
From	То	Authority	Amount
General Fund	Vocational Education Fund	K.S.A. 72-6428	\$ 50,000
General Fund	Special Education Fund	K.S.A. 72-6428	676,280
General Fund	Drivers Training Fund	K.S.A. 72-6428	5,000
General Fund	At Risk (K-12) Fund	K.S.A. 72-6428	22,000
General Fund	Capital Outlay Fund	K.S.A. 72-6428	202,825
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-6433	125,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-6433	349,464
Supplemental General Fund	Food Service Fund	K.S.A. 72-6433	65,000
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-6433	353,000
Supplemental General Fund	Professional Development Fund	K.S.A. 72-6433	10,000
Title II Fund	Title I Fund	Section 2121 *	8,399

^{*} Section 2121 of the "State and Local Transferability Act"

5. DEFINED BENEFIT PENSION PLAN

Plan Description - Unified School District No. 325 participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy - K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective January 1, 2015 KPERS has three benefit structures and funding depends on whether the employee is a Tier 1, Tier 2 or Tier 3 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009 and before January 1, 2015. Tier 3 members were first employed in a covered position on or after January 1, 2015 and participate in a cash balance plan as provided under K.S.A. 74-49,301, et. seq. Kansas law establishes the KPERS member-employee contribution rate at 5% of covered salary for Tier 1 members prior to January 1, 2015 and 6% of covered salary thereafter. Tier 2 and Tier 3 member contribution rates are set at 6% of covered salary. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

Net Pension Liability – The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014, the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the District's proportionate share of the net pension liability is \$4,698,750 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is a publically available on the website at www.kpers.org or can be obtained as described in the first paragraph above.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

(b) Compensated Absences

Vacation and Sick Leave

The District has formal sick leave, vacation, bereavement leave and personal leave policies. These policies vary depending on the employee's position. Vacation pay is not cumulative and is lost at the end of each year. Certain positions receive sick leave which may accumulate up to thirty-five to seventy-five days depending upon the employee's position. At the completion of each school year, each teacher will be paid \$50 per day for each day of sick leave that remains over the maximum accumulative days. Sick leave is not paid to employees terminating within the District. However, certified employees and district clerks retiring from the District who have been employed by the District for at least ten consecutive years and have a minimum of 85 points based on KPERS retirement calculations will be paid at the rate of \$40 per day for each day of accumulated full pay sick leave, upon retirement or death of the employee (not to exceed 75 days). A classified hourly employee working at least three hours a day and retiring from the District who has been employed by the District for at least twenty consecutive years and has a minimum of 85 points based on KPERS retirement calculations will be paid \$20 for each day of accumulated full pay sick leave upon retirement of the employee (not to exceed the maximum accumulated days allowed for the individual position, with 60 days being the maximum).

(c) Deferred Compensation

Negotiated Agreement

The District offers its employees the option to participate in a defined contribution plan created in accordance with Internal Revenue Code Section 403(b). In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The plan, available to all District employees, permits them to defer a portion of their current salary (up to \$18,000 and an additional \$6,000 catch-up contribution for employees age 50 and over) until future years. The District will match up to \$25 per month to be deposited in each certified, full-time employee's 403(b) plan. During the year ended June 30, 2015, sixty-three (63) employees contributed a total of \$62,040, and the District contributed \$16,200 as a match for fifty-five (55) participating certified, full-time employees. The deferred compensation is not available to employees until termination, retirement, total and permanent disability, death, or certain financial hardship.

The Plan has contracted with AFPlanServ for selected plan administrative service. Among the services provided by AFPlanServ is approval of salary reduction agreements for beginning or changing amounts and/or providers. The Plan also contracts with American Fidelity Assurance Company to manage the investment of plan assets.

7. RISK MANAGEMENT

The Unified School District No. 325 is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance for these potential risks.

During the year ended June 30, 2015, the District did not reduce insurance coverage from levels in place during the prior year. No settlements have exceeded coverage levels in place during the past three fiscal years.

8. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$356,291 subsequent to June 30, 2015 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2015.

9. SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through the date of this report, and does not believe any events through the date of this report have occurred which effect the financial statement as presented.

10. QUALIFIED ZONE ACADEMY BONDS (QZAB)

The District entered into a lease purchase agreement on November 1, 2006 with First National Bank & Trust, Phillipsburg, Kansas for the financing of improvement to the high school track and installation of a new floor in the high school gym. The District will pay First National Bank & Trust \$51,750 a year for a period of ten years. The payments are put into an account with the First National Bank & Trust where 3.25% interest is earned on the account balance. The District is expected to make payments totaling \$517,500 and the interest earned should total \$82,500 at the end of the ten years. When the First National Bank & Trust has received a total of \$600,000, the bonds will be paid off. Once the bonds are paid off the lease will be terminated.

11. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2015 were as follows:

					Date of	В	eginning						Ending				
	Interest	Date of	Δ	mount of	Final	Balance		е		R	Reductions/ Balance		Balance	1	Interest		
Issue	Rates	Issue		Issue	Maturity	7	7/1/2014		7/1/2014		Additions	F	ayments	6	6/30/2015		Paid
Lease Purchase Agreement								,									
Qualified Zone Academy																	
Bonds (QZAB)	3.25%	11/17/06	\$	600,000	11/17/2016	\$	200,454	\$	-	\$	64,735	\$	135,719	\$			
Capital Leases								,									
First National Bank	3.97%	05/11/10		377,698	11/15/2019		235,470		-		35,530		199,940		9,348		
Midwest Bus Sales, Inc.	3.19%	05/01/14		418,988	7/17/2018		418,988		-		167,760		251,228		10,525		
Apple Inc.	1.50%	03/10/15		314,435	3/10/2017				314,435		106,376		208,059	_			
Total Capital Leases							654,458		314,435		309,666		659,227		19,873		
Total Long-Term Debt						\$	854,912	\$	314,435	\$	374,401	\$	794,946	\$	19,873		

Current maturities of long-term debt and interest through maturity are as follows:

	Le	ase Purcha	ise Aç	greement		Capita	Leas	ses	Total					
			lı	nterest				Interest				nterest		
Year Ended June 30	*	Principal		Paid	ı	Principal		Paid		Principal		Paid		
2016	\$	66,839	\$	-	\$	140,196	\$	11,059	\$	207,035	\$	11,059		
2017		68,880		-		224,319		16,077		293,199		16,077		
2018		-		-		123,646		10,375		123,646		10,375		
2019		-		-		127,902		6,118		127,902		6,118		
2020						43,164		1,714		43,164		1,714		
Total	\$	135,719	\$	_	\$	659,227	\$	45,343	\$	794,946	\$	45,343		

^{*} Principal includes 3.25% interest earned on the QZAB account. The District is only responsible for making annual payments in the amount of \$51,750. (See Note 10)

UNIFIED SCHOOL DISTRICT NO. 325, PHILLIPSBURG, KANSAS

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2015

UNIFIED SCHOOL DISTRICT NO. 325

Phillipsburg, Kansas

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Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET (Budgeted Funds Only) For the Year Ended June 30, 2015

FUNDS	Certified Budget		Adjustment to Comply with Legal Max				vith Qualifying Budget for Chargeable to		Qualifying		Budget for C		J		3		Chargeable to		Chargeable to		Variance Over (Under)	
General Funds	 						·															
General Fund	\$ 4,476,024	\$	(85,514)	\$	7,174	\$	4,397,684	\$	4,397,684	\$	-											
Supplemental General Fund	1,523,659		-		15,600		1,539,259		1,539,259		-											
Special Purpose Funds																						
At Risk (K-12) Fund	387,267		-		-		387,267		375,110		(12,157)											
Capital Outlay Fund	515,000		-		-		515,000		432,124		(82,876)											
Driver Training Fund	21,853		-		-		21,853		13,469		(8,384)											
Food Service Fund	401,281		-		-		401,281		362,851		(38,430)											
Professional Development Fund	29,110		-		-		29,110		3,059		(26,051)											
Special Education Fund	1,150,087		-		-		1,150,087		991,209		(158,878)											
Vocational Education Fund	207,094		-		-		207,094		174,607		(32,487)											
KPERS Special Retirement Contribution Fund	392,111		-		-		392,111		330,428		(61,683)											

Schedule 2-1 Page 1 of 4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For The Year Ended June 30, 2015

GENERAL FUND

GENER	AL F	טאוט		Variance
		Actual	Budget	Over (Under)
RECEIPTS	-		 	 ()
Mineral Production Tax	\$	1,234	\$ -	\$ 1,234
Reimbursements		7,174	-	7,174
State Aid		3,712,996	3,639,312	73,684
Special Education Aid		676,280	 836,712	(160,432)
Total Receipts		4,397,684	\$ 4,476,024	\$ (78,340)
EXPENDITURES				
Instruction				
Salaries				
Certified		1,778,323	\$ 1,900,000	\$ (121,677)
Noncertified		72,634	55,000	17,634
Employee Benefits				
Insurance		163,842	157,000	6,842
Social Security & Medicare		138,090	136,000	2,090
Other		25,100	-	25,100
Purchased Professional & Technical Services		4,725	17,000	(12,275)
Supplies				
General		26,094	 30,000	 (3,906)
Total Instruction		2,208,808	 2,295,000	 (86,192)
Student Support Services				
Salaries				
Certified		33,574	33,000	574
Employee Benefits				
Social Security & Medicare		2,410	2,500	(90)
Other		30	-	30
Purchased Professional & Technical Services		21,180	 20,000	 1,180
Total Student Support Services		57,194	 55,500	 1,694

Schedule 2-1 Page 2 of 4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For The Year Ended June 30, 2015

GENERAL FUND (Cont.)

		Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)		Actual	 Duaget	 (Onder)
Instructional Support Staff				
Salaries				
Certified	\$	63,197	\$ 60,000	\$ 3,197
Noncertified		3,681	4,000	(319)
Employee Benefits				
Insurance		15,027	18,000	(2,973)
Social Security & Medicare		4,983	6,000	(1,017)
Other		61	-	61
Supplies				
Books & Periodicals		519	1,200	(681)
Technology	-	120	 <u> </u>	 120
Total Instructional Support Staff		87,588	 89,200	 (1,612)
General Administration				
Salaries				
Certified		77,070	77,000	70
Noncertified		72,038	73,000	(962)
Employee Benefits				4
Insurance		17,096	18,000	(904)
Social Security & Medicare		11,711	13,000	(1,289)
Other		144	-	144
Purchased Professional & Technical Services		19,278	18,000	1,278
Other Purchased Services		4.007		4 007
Insurance		1,307	 -	 1,307
Total General Administration		198,644	 199,000	 (356)
School Administration				
Salaries				
Certified		242,516	243,000	(484)
Noncertified		110,210	112,500	(2,290)
Employee Benefits				(4.004)
Insurance		27,776	32,000	(4,224)
Social Security & Medicare		26,496	27,000	(504)
Other		325	-	325
Other Purchased Services Communications		3,287	4,000	(712)
		3,287 4,224	4,000 4,500	(713) (276)
Supplies		4,224	4,500	 (276)
Total School Administration		414,834	 423,000	(8,166)

Schedule 2-1 Page 3 of 4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For The Year Ended June 30, 2015

GENERAL FUND (Cont.)

GLINE	IVAL I UND (Cont.)			Variance
		Actual		Budget	Over (Under)
EXPENDITURES (Cont.)		7 totaai	-	Budget	 (Orider)
Central Services					
Purchased Property Services	\$	24,955	\$	24,000	\$ 955
Other Purchased Services		8,284		9,000	(716)
Other		3,209		1,250	 1,959
Total Central Services		36,448		34,250	 2,198
Operations & Maintenance					
Salaries					
Noncertified		237,373		242,000	(4,627)
Employee Benefits					
Insurance		51,026		46,500	4,526
Social Security & Medicare		17,558		18,600	(1,042)
Other		216		15,000	(14,784)
Purchased Property Services				4 000	(4.000)
Cleaning		- 45 470		1,800	(1,800)
Repairs & Maintenance		15,476 630		12,000 2,500	3,476 (1,870)
Repair of Building Other		860		2,300	(1,870)
Other Purchased Services		800		_	800
Other		7,091		3,000	4,091
Supplies		7,001		0,000	1,001
General		4,786		6,250	(1,464)
Property		771		900	(129)
Total Operations & Maintenance		335,787		348,550	 (12,763)
Supervision					
Salaries					
Noncertified		95,138		85,000	10,138
Employee Benefits					
Social Security & Medicare		7,048		5,000	2,048
Other		90		4,524	 (4,434)
Total Supervision		102,276		94,524	7,752

Schedule 2-1 Page 4 of 4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For The Year Ended June 30, 2015

GENERAL FUND (Cont.)

GLNL	INAL I UND	,	Dudget	Variance Over
EVDENDITUDES (Cont.)		Actual	 Budget	 (Under)
EXPENDITURES (Cont.) Outgoing Transfers At Risk (K-12) Fund Capital Outlay Fund	\$	22,000 202,825	\$ 22,000 20,000	\$ - 182,825
Driver's Training Fund Special Education Fund Vocational Education Fund		5,000 676,280 50,000	5,000 840,000 50,000	(163,720)
Total Outgoing Transfers		956,105	 937,000	 19,105
Adjustment to Comply With Legal Max			 (85,514)	 85,514
Legal General Fund Budget		4,397,684	4,390,510	7,174
Adjustment for Qualifying Budget Credits Reimbursements			 7,174	(7,174)
Total Expenditures		4,397,684	\$ 4,397,684	\$ -
Receipts Over (Under) Expenditures		-		
UNENCUMBERED CASH, July 1, 2014				
UNENCUMBERED CASH, June 30, 2015	\$	-		

Schedule 2-2 Page 1 of 2

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For The Year Ended June 30, 2015

SUPPLEMENTAL GENERAL FUND

SUPPLEMENT	AL GE	NERAL FUND				
		Actual		Budget		Variance Over (Under)
RECEIPTS		, totaai		Baagot		(611461)
General Property Taxes						
Ad Valorem Taxes						
Tax In Process	\$	8,660	\$	7,436	\$	1,224
Current Tax	•	497,468	*	443,850	•	53,618
Delinquent Tax		15,854		7,231		8,623
Excise Tax		[′] 78		· -		[′] 78
Motor Vehicle Tax		108,430		98,668		9,762
Recreational Vehicle Tax		1,813		1,572		241
Reimbursements		15,600		-		15,600
State Aid		847,787		892,407		(44,620)
Total Receipts		1,495,690	\$	1,451,164	\$	44,526
EXPENDITURES						
Instruction						
Purchased Professional & Technical Services		22,280	\$	27,000	\$	(4,720)
Purchased Property Services		34,779		27,000		7,779
Other Purchased Services		29,856		45,000		(15,144)
Supplies						
General		34,995		30,000		4,995
Textbooks		41,546		15,000		26,546
Technology		33,675		30,000		3,675
Miscellaneous		6,332		10,000		(3,668)
Property Other		11,409		92,459 2,000		(81,050)
General Administration		1,288		2,000		(712)
Other Purchased Services						
Insurance		75,213		85,000		(9,787)
Communications		75,215 551		1,200		(649)
Other		271		500		(229)
Supplies		5,079		5,000		79
School Administration		2,212		-,		
Other Purchased Services						
Communications		473		2,000		(1,527)
Property		-		5,000		(5,000)
Operations & Maintenance						,
Purchased Property Services						
Water & Sewer		35,559		40,000		(4,441)
Repairs & Maintenance		53,489		95,000		(41,511)
Supplies						
General		19,715		28,000		(8,285)
Energy		a				(0
Heating		27,232		55,000		(27,768)
Electricity		95,213		105,000		(9,787)

Schedule 2-2 Page 2 of 2

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For The Year Ended June 30, 2015

SUPPLEMENTAL GENERAL FUND (Cont.)

		`	ŕ			Variance Over
		Actual		Budget		(Under)
EXPENDITURES (Cont.)		_		_		_
Vehicle Operating Services						
Other Purchased Services	•		•	4= =00	•	
Insurance	\$	17,577	\$	17,500	\$	77
Supplies		40.707		05.000		(0.4.000)
Motor Fuel		40,707		65,000		(24,293)
Vehicle & Maintenance Services		1 900		2 000		(200)
Purchased Property Services Other Purchased Services		1,800 32,219		2,000 60,000		(200) (27,781)
Supplies		32,219 720		1,000		(27,761)
Equipment		8,250		2,500		5,750
Other		5,939		2,500		3,439
Other Student Transportation Services		0,000		2,500		3,433
Purchase Property Services		628		500		128
Other Purchased Services		-		500		(500)
Outgoing Transfers						()
At Risk (K-12) Fund		353,000		350,000		3,000
Food Service Fund		65,000		60,000		5,000
Professional Development Fund		10,000		15,000		(5,000)
Special Education Fund		349,464		110,000		239,464
Vocational Education Fund		125,000		137,000		(12,000)
Legal Supplemental General Fund Budget		1,539,259		1,523,659		15,600
Adjustment for Qualifying Budget Credits				45.000		(45.000)
Reimbursements				15,600		(15,600)
Total Expenditures		1,539,259	\$	1,539,259	\$	-
Receipts Over (Under) Expenditures		(43,569)				
UNENCUMBERED CASH, July 1, 2014		65,253				
UNENCUMBERED CASH, June 30, 2015	\$	21,684				

Schedule 2-3

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For The Year Ended June 30, 2015

AT RISK (K-12) FUND

Al	NISK (K-12) FUND				Variance
		Actual		Budget		Over (Under)
RECEIPTS						
Incoming Transfers					_	
General Fund	\$	22,000	\$	22,000	\$	-
Supplemental General Fund		353,000	-	350,000		3,000
Total Receipts		375,000	\$	372,000	\$	3,000
EXPENDITURES						
Instruction						
Salaries						
Certified		256,921	\$	225,000	\$	31,921
Noncertified		228		2,500		(2,272)
Employee Benefits						
Insurance		86,484		122,000		(35,516)
Social Security & Medicare		13,790		15,000		(1,210)
Other		169		617		(448)
Student Support Services						
Salaries						
Certified		11,191		12,000		(809)
Employee Benefits						-
Social Security & Medicare		803		2,000		(1,197)
Other		10		100		(90)
Instructional Support Staff						
Salaries						
Certified		5,126		7,500		(2,374)
Employee Benefits						
Social Security & Medicare		383		500		(117)
Other		5		50		(45)
Total Expenditures		375,110	\$	387,267	\$	(12,157)
Receipts Over (Under) Expenditures		(110)				
UNENCUMBERED CASH, July 1, 2014		15,267				
UNENCUMBERED CASH, June 30, 2015	\$	15,157				

Schedule 2-4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For The Year Ended June 30, 2015

CAPITAL OUTLAY FUND

CAFIIA	LOUILA	AT LOND				Variance
				5		Over
DECEMBE		Actual		Budget		(Under)
RECEIPTS General Property Taxes						
Ad Valorem Taxes						
Tax in Process	\$	1,359	\$	1,167	\$	192
Current Tax	Ψ	139,249	Ψ	130,053	Ψ	9,196
Delinquent Tax		2,987		1,135		1,852
Excise Tax		13		-		13
Motor Vehicle Tax		17,604		15,763		1,841
Recreational Vehicle Tax		289		252		37
Interest on Idle Funds		10,008		-		10,008
State Aid		40,218		62,136		(21,918)
Other Revenue from Local Sources		206,595		-		206,595
Incoming Transfer						
General Fund		202,825		20,000		182,825
Total Receipts		621,147	\$	230,506	\$	390,641
EXPENDITURES						
Instruction						
Property		124,410	\$	275,000	\$	(150,590)
Student Support Services						
Property		14,850		10,000		4,850
School Administration						
Property		17,151		15,000		2,151
Operations & Maintenance						
Property		-		25,000		(25,000)
Transportation						
Property		178,285		90,000		88,285
Debt Service						0.040
Interest		9,348		-		9,348
Principal		87,280		100,000		(12,720)
Other		800				800
Total Expenditures		432,124	\$	515,000	\$	(82,876)
Receipts Over (Under) Expenditures		189,023				
UNENCUMBERED CASH, July 1, 2014		545,813				
UNENCUMBERED CASH, June 30, 2015	\$	734,836				

Schedule 2-5

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For The Year Ended June 30, 2015

DRIVER TRAINING FUND

			Variance Over
DECEMBE	Actual	 Budget	 (Under)
RECEIPTS Other Revenue from Local Sources State Aid	\$ 5,050 3,255	\$ 3,000 2,805	\$ 2,050 450
Incoming Transfer General Fund	5,000	 5,000	
Total Receipts	 13,305	\$ 10,805	\$ 2,500
EXPENDITURES Instruction Salaries			
Certified Employee Benefits	11,470	\$ 15,000	\$ (3,530)
Social Security & Medicare Other	879 11	2,500 53	(1,621) (42)
Supplies General Operations & Maintenance	134	3,000	(2,866)
Purchased Professional & Technical Services Purchased Property Services Supplies	195 287	500 -	(305) 287
Motor Fuel Miscellaneous	463 30	700 100	(237) (70)
Total Expenditures	 13,469	\$ 21,853	\$ (8,384)
Receipts Over (Under) Expenditures	(164)		
UNENCUMBERED CASH, July 1, 2014	15,794		
UNENCUMBERED CASH, June 30, 2015	\$ 15,630		

Schedule 2-6

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For The Year Ended June 30, 2015

FOOD SERVICE FUND

Г	OOD SERVIC	E FUND		Variance
		Actual	Budget	Over (Under)
RECEIPTS Student Receipts Breakfast & Lunch Adult Receipts State Aid Federal Aid Incoming Transfer	\$	111,672 702 3,693 182,349	\$ 101,058 30,795 3,194 171,527	\$ 10,614 (30,093) 499 10,822
Supplemental General Fund		65,000	 60,000	 5,000
Total Receipts		363,416	\$ 366,574	\$ (3,158)
EXPENDITURES Operations & Maintenance Salaries				
Noncertified Property Food Service Operation Salaries		1,402 -	\$ - 2,500	\$ 1,402 (2,500) -
Noncertified Employee Benefits		111,584	120,000	(8,416)
Insurance Social Security & Medicare Other Other Purchased Services Supplies		19,338 7,677 95 5,242	27,500 11,000 200 5,600	(8,162) (3,323) (105) (358)
Food & Milk Miscellaneous Property Other	_	195,251 9,178 12,161 923	 206,000 13,500 13,500 1,481	(10,749) (4,322) (1,339) (558)
Total Expenditures		362,851	\$ 401,281	\$ (38,430)
Receipts Over (Under) Expenditures		565		
UNENCUMBERED CASH, July 1, 2014		95,328		
UNENCUMBERED CASH, June 30, 2015	\$	95,893		

Schedule 2-7

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For The Year Ended June 30, 2015

PROFESSIONAL DEVELOPMENT FUND

	Actual		Budget		Variance Over (Under)
RECEIPTS	7.1010.0				(0.100.)
Incoming Transfer Supplemental General Fund	\$ 10,000	\$	15,000	\$	(5,000)
EXPENDITURES					
Central Services Purchased Professional & Technical Services	2.055	\$	12.000	¢	(0.045)
Other Purchased Services	2,955 104	Ф	12,000 12,000	\$	(9,045) (11,896)
Supplies			5,110		(5,110)
Total Expenditures	 3,059	\$	29,110	\$	(26,051)
Receipts Over (Under) Expenditures	6,941				
UNENCUMBERED CASH, July 1, 2014	 14,110				
UNENCUMBERED CASH, June 30, 2015	\$ 21,051				

Schedule 2-8

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For The Year Ended June 30, 2015

SPECIAL EDUCATION FUND

SFEC	JAL EDUCA	HON FUND		\
		Actual	Budget	 Variance Over (Under)
RECEIPTS				
Reimbursements	\$	24,484	\$ -	\$ 24,484
Incoming Transfers				
General Fund		676,280	840,000	(163,720)
Supplemental General Fund		349,464	 110,000	 239,464
Total Receipts		1,050,228	\$ 950,000	\$ 100,228
EXPENDITURES				
Instruction				
Salaries				
Certified		5,905	\$ _	\$ 5,905
Noncertified		12,006	11,000	1,006
Employee Benefits				
Social Security		1,370	1,500	(130)
Other		18	-	18
Other Purchased Services				
Payments to Interlocal/Coop				
Assessments		291,587	291,587	-
Flowthrough		675,562	840,000	(164,438)
Supplies				,
General		2,781	3,000	(219)
General Administration				` ,
Other Purchased Services		966	1,000	(34)
Vehicle Operating Services			•	, ,
Other Purchased Services				
Insurance		462	1,000	(538)
Supplies				` ,
Motor Fuel		552	 1,000	 (448)
Total Expenditures		991,209	\$ 1,150,087	\$ (158,878)
Receipts Over (Under) Expenditures		59,019		
UNENCUMBERED CASH, July 1, 2014		465,023		
UNENCUMBERED CASH, June 30, 2015	\$	524,042		

Schedule 2-9

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET **REGULATORY BASIS**

For The Year Ended June, 30, 2015

VOCATIONAL EDUCATION FUND

						Variance Over		
DECEMBE		Actual		Budget		(Under)		
RECEIPTS								
Incoming Transfers	Ф	50,000	Φ	50,000	Φ			
General Fund	\$	50,000	\$	50,000	\$	- (40,000)		
Supplemental General Fund		125,000		137,000		(12,000)		
Total Receipts		175,000	\$	187,000	\$	(12,000)		
EXPENDITURES								
Instruction								
Salaries								
Certified		129,420	\$	145,000	\$	(15,580)		
Employee Benefits								
Insurance		16,965		25,000		(8,035)		
Social Security & Medicare		9,322		15,000		(5,678)		
Other		6,331		5,094		1,237		
Other Purchased Services		2,823		2,500		323		
Supplies								
General		8,161		12,000		(3,839)		
Other		1,585		2,500		(915)		
Total Expenditures		174,607	\$	207,094	\$	(32,487)		
Receipts Over (Under) Expenditures		393						
UNENCUMBERED CASH, July 1, 2014		20,094						
UNENCUMBERED CASH, June 30, 2015	\$	20,487						

Schedule 2-10

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For The Year Ended June 30, 2015

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

KI EKO OF ECIAL K	LINCIVILIVI	Actual	IONT	Budget	,	Variance Over (Under)
RECEIPTS	·					
State Aid	\$	330,428	\$	392,111	\$	(61,683)
EXPENDITURES						
Instruction						
Employee Benefits		229,746	\$	250,000	\$	(20,254)
Student Support Services						
Employee Benefits		16,521		30,000		(13,479)
Instructional Support Staff						
Employee Benefits		6,608		12,000		(5,392)
General Administration						, ,
Employee Benefits		9,913		12,000		(2,087)
School Administration						,
Employee Benefits		26,434		27,000		(566)
Central Services		,		•		,
Employee Benefits		6,609		12,000		(5,391)
Operations & Maintenance		,		•		, ,
Employee Benefits		24,684		32,000		(7,316)
Food Services		,		•		(, ,
Employee Benefits		9,913		17,111		(7,198)
Total Expenditures		330,428	\$	392,111	\$	(61,683)
Receipts Over (Under) Expenditures		-				
UNENCUMBERED CASH, July 1, 2014						
UNENCUMBERED CASH, June 30, 2015	\$					

Schedule 2-11

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL **REGULATORY BASIS**

For The Year Ended June 30, 2015

CONTINGENCY RESERVE FUND

	 Actual
RECEIPTS	\$
EXPENDITURES	
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, July 1, 2014	295,000
UNENCUMBERED CASH, June 30, 2015	\$ 295,000

Schedule 2-12

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS

For The Year Ended June 30, 2015

TEXTBOOK & STUDENT MATERIAL REVOLVING FUND

	Texth	ook Rental	Student Material		Total
RECEIPTS	TOXID	ook rental	 viatoriai	-	Total
Rentals	\$	22,785	\$ -	\$	22,785
Fees		-	10,288		10,288
Other Revenue from Local Sources		-	 490		490
Total Receipts		22,785	10,778		33,563
EXPENDITURES					
Instructional Support Staff					
Textbooks		5,183	-		5,183
Uniforms		-	695		695
Musical Instruments		-	2,190		2,190
Other Materials & Supplies		3,290	 7,758		11,048
Total Expenditures		8,473	10,643		19,116
Receipts Over (Under) Expenditures		14,312	135		14,447
UNENCUMBERED CASH, July 1, 2014		23,957	 29,844		53,801
UNENCUMBERED CASH, June 30, 2015	\$	38,269	\$ 29,979	\$	68,248

Schedule 2-13

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS

For The Year Ended June 30, 2015

SCHOOL PUBLICATIONS FUND

	Total
RECEIPTS High School Yearbook Middle School Yearbook Panther Pause	\$ 14,559 1,339 2,045
Total Receipts	17,943_
EXPENDITURES High School Yearbook Middle School Yearbook Panther Pause	9,446 1,857
Total Expenditures	12,303
Receipts Over (Under) Expenditures	5,640
UNENCUMBERED CASH, July 1, 2014	3,880
UNENCUMBERED CASH, June 30, 2015	\$ 9,520

Schedule 2-14

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS For The Year Ended June 30, 2015

RETIREE/SUMMER HEALTH INSURANCE FUND

	 Actual
RECEIPTS Reimbursements	\$ 40,150
EXPENDITURES Insurance	 40,150
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, July 1, 2014	
UNENCUMBERED CASH, June 30, 2015	\$

Schedule 2-15

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For The Year Ended June 30, 2015

GIFTS & CONTRIBUTIONS FUND

	 Actual	E	Budget *	Variance Over (Under)		
RECEIPTS				_	(- 1)	
Contributions & Donations	\$ 17,096	\$	25,000	\$	(7,904)	
EXPENDITURES Instruction Supplies						
General	13,921	\$	12,000	\$	1,921	
Other	, -	•	7,500	·	(7,500)	
Student Support Services						
Property	-		1,000		(1,000)	
Instructional Support Staff						
Supplies			44 = 0 =		(44 = 0 =)	
Books & Periodicals	 -		11,705		(11,705)	
Total Expenditures	 13,921	\$	32,205	\$	(18,284)	
Receipts Over (Under) Expenditures	3,175					
UNENCUMBERED CASH, July 1, 2014	 7,205					
UNENCUMBERED CASH, June 30, 2015	\$ 10,380					

^{*}The Gifts and Contributions fund is not required by statute to be budgeted, this budget is for informational purposes only.

Schedule 2-16

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For The Year Ended June 30, 2015

FEDERAL FUNDS

DECEIDTO	 Title I	 Title II	 Total Federal Funds	 Budget*	Variance Over (Under)	
RECEIPTS Federal Aid Title II Fund	\$ 91,722 8,399	\$ 18,399 -	\$ 110,121 8,399	\$ 110,121 -	\$	- 8,399_
Total Receipts	 100,121	 18,399	 118,520	 110,121		8,399
EXPENDITURES Instruction Salaries	00.047		00.047	04.000		(4.050)
Certified Employee Benefits	92,947	-	92,947	94,000		(1,053)
Insurance Social Security & Medicare Other Central Services	7,086 88	- - -	7,086 88	7,000 - -		(7,000) 7,086 88
Purchased Property Services Outgoing Transfer	-	10,000	10,000	9,121		879
Title I Fund	-	8,399	8,399	 -		8,399
Total Expenditures	100,121	 18,399	 118,520	\$ 110,121	\$	8,399
Receipts Over (Under) Expenditures	-	-	-			
UNENCUMBERED CASH, July 1, 2014	-	-	-			
UNENCUMBERED CASH, June 30, 2015	\$ 	\$ 	\$ 			

^{*}Federal funds are not required by statute to be budgeted, this budget is for informational purposes only.

Schedule 2-17

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS For The Year Ended June 30, 2015

DISTRICT ACTIVITY FUNDS

	 Actual
RECEIPTS	\$ 135,553
EXPENDITURES	 132,639
Receipts Over (Under) Expenditures	2,914
UNENCUMBERED CASH, July 1, 2014	 46,366
UNENCUMBERED CASH, June 30, 2015	\$ 49,280

Schedule 2-18

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS For The Year Ended June 30, 2015

SCHOLARSHIP FUND

	Actu	Actual	
RECEIPTS	\$		
EXPENDITURES		-	
Receipts Over (Under) Expenditures		-	
UNENCUMBERED CASH, July 1, 2014		351	
UNENCUMBERED CASH, June 30, 2015	\$	351	

Schedule 3

SUMMARY OF RECEIPTS AND DISBURSEMENTS REGULATORY BASIS For The Year Ended June 30, 2015

AGENCY FUNDS

Fund	eginning sh Balance	 Receipts	Dis	bursements	Ending Unencumbered Cash Balance		
Sales Tax Student Activity Funds	\$ - 24,591	\$ 1,736 155,684	\$	1,728 127,280	\$	8 52,995	
Total	\$ 24,591	\$ 157,420	\$	129,008	\$	53,003	

Schedule 4

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For The Year Ended June 30, 2015

DISTRICT ACTIVITY FUNDS

Fund	Beginning Unencumbere Cash Fund Balance		Cancelled					penditures	Ending Unencumbered Cash ures Balance			Add Outstanding Encumbrances and Accounts Payable		Ending Cash Balance	
Student Attendance Incentive	\$	2,046	\$	-	\$	991	\$	393	\$	2,644	\$	-	\$	2,644	
High School Athletics		4,673		-		75,072		76,536		3,209		-		3,209	
Middle School Athletics		15,445		-		24,376		26,430		13,391		-		13,391	
School Play		1,005		-		783		751		1,037		-		1,037	
Panther TV Video Class		598		-		1,746		620		1,724		-		1,724	
Athletic Start Up		1,169		-		-		-		1,169		-		1,169	
Athletic Equipment Donations		-		-		15,600		11,251		4,349		-		4,349	
Middle School Office		63		-		22		72		13		-		13	
Elementary School		21,367				16,963		16,586		21,744				21,744	
Total District Activity Funds	\$	46,366	\$	-	\$	135,553	\$	132,639	\$	49,280	\$	-	\$	49,280	

Schedule 5

SCHEDULE OF RECEIPTS AND DISBURSEMENTS REGULATORY BASIS For The Year Ended June 30, 2015

STUDENT ACTIVITY FUNDS

Student Activity Funds Cash Balance Receipts Disbursements Cash Balance High School Academic Organization \$ 26 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		Beginning						Ending			
High School Academic Organization \$ 26 \$ - \$ - \$ - \$ 26		0 0			Receipts	Disbursements			Cash Balance		
Academic Organization \$ 26 \$ - \$ - \$ 26 Football Activity 423 11,621 8,341 3,703 Boys Basketball Activity 1,149 3,603 3,079 1,673 Track 1,131 1,108 1,288 951 Weight Lifting - 200 - 200 Tennis 782 3,729 1,265 3,246 Cross Country 761 940 707 994 Golf 224 259 215 268 Middle School Activities 130 - - 130 Volleyball 322 6,849 4,313 2,858 Amendment 3,051 11,354 8,072 6,333 Cheerleaders 1,458 14,800 13,627 2,631 FBLA 26 - - 26 FFA 840 4,643 5,410 73 FFA Fruit - 10,876 10,876 -			_			·			_		
Football Activity	•										
Boys Basketball Activity 882 1,485 1,246 1,121 Girls Basketball Activity 1,149 3,603 3,079 1,673 Track 1,131 1,108 1,228 951 Weight Lifting - 200 - 200 Tennis 762 3,729 1,265 3,246 Cross Country 761 940 707 994 Golf 224 259 215 268 Middle School Activities 130 - - - 130 Volleyball 322 6,849 4,313 2,858 Amendment 3,051 11,354 8,072 6,333 Cheerleaders 1,458 14,800 13,627 2,631 FBLA 26 - - - 26 FFA 840 4,643 5,410 73 FFA Fruit - 10,876 10,876 - Home Economics Beef - 150 150		\$		\$	-	\$	-	\$			
Girís Basketball Activitý 1,149 3,603 3,079 1,673 Track 1,131 1,108 1,288 951 Weight Lifting - 200 - 200 Tennis 782 3,729 1,265 3,246 Cross Country 761 940 707 994 Golf 224 259 215 268 Middle School Activities 130 - - 130 Volleyball 322 6,849 4,313 2,858 Amendment 3,051 11,354 8,072 6,333 Cheerleaders 1,458 14,800 13,627 2,631 FBLA 26 - - 26 FFA 840 4,643 5,410 73 FFA Fruit - 10,876 - Home Economics Beef - 150 150 - Class of 2015 1,474 - 1,474 - Class of 2016 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>·</td><td></td><td></td></td<>							·				
Track 1,131 1,108 1,288 951 Weight Lifting - 200 - 200 Tennis 762 3,729 1,265 3,246 Cross Country 761 940 707 994 Golf 224 259 215 268 Middle School Activities 130 - - - 130 Volleyball 322 6,849 4,313 2,858 Amendment 3,051 11,354 8,072 6,333 Cheerleaders 1,458 14,800 13,627 2,631 FBLA 26 - - 26 FFA 840 4,643 5,410 73 FFA Fruit - 10,876 10,876 - Home Economics Beef - 150 150 - Class of 2015 1,474 - 1,474 - Class of 2016 209 16,531 13,777 2,963 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>·</td><td></td><td></td></td<>							·				
Weight Lifting - 200 - 200 Tennis 782 3,729 1,265 3,246 Cross Country 761 940 707 994 Golf 224 259 215 268 Middle School Activities 130 - - 130 Volleyball 322 6,849 4,313 2,858 Amendment 3,051 11,354 8,072 6,333 Cheerleaders 1,458 14,800 13,627 2,631 FBLA 26 - - 26 FFA 840 4,643 5,410 73 FFA Fruit - 10,876 10,876 - Home Economics Beef - 150 150 - Class of 2015 1,474 - 1,474 - Class of 2017 30 14,370 14,370 30 Class of 2018 - 173 - 173 Kayettes <t< td=""><td>Girls Basketball Activity</td><td></td><td></td><td></td><td>3,603</td><td></td><td></td><td></td><td></td></t<>	Girls Basketball Activity				3,603						
Tennis 782 3,729 1,265 3,246 Cross Country 761 940 707 994 Golf 224 259 215 268 Middle School Activities 130 - - 130 Volleyball 322 6,849 4,313 2,858 Amendment 3,051 11,354 8,072 6,333 Cheerleaders 1,458 14,800 13,627 2,631 FBLA 26 - - - 26 FFA 840 4,643 5,410 73 FFA Fruit - 10,876 10,876 - Home Economics Beef - 150 150 - Class of 2015 1,474 - 1,474 - Class of 2016 209 16,531 13,777 2,963 Class of 2017 30 14,370 13 - 173 - 173 - 173 - 173 -	Track		1,131		1,108		1,288		951		
Cross Country Golf 761 940 707 994 Golf Golf 224 259 215 268 Middle School Activities 130 - - 130 Volleyball 322 6,849 4,313 2,858 Amendment 3,051 11,354 8,072 6,333 Cheerleaders 1,458 14,800 13,627 2,631 FBLA 26 - - 26 FFA 840 4,643 5,410 73 FFA Fruit - 10,876 10,876 - Home Economics Beef - 150 150 - Class of 2015 1,474 - 1,474 - Class of 2016 209 16,531 13,777 2,963 Class of 2018 - 173 - 173 Kayettes 176 5,992 4,435 833 NFL 637 - 441 196 NHS <t< td=""><td>Weight Lifting</td><td></td><td>-</td><td></td><td>200</td><td></td><td>-</td><td></td><td>200</td></t<>	Weight Lifting		-		200		-		200		
Golf Middle School Activities 224 billion 259 billion 215 billion 268 billion Middle School Activities 130 billion 133 133 2,858 billion 4,313 billion 2,858 billion 3,332 billion 4,333 billion 4,333 billion 2,633 billion 2,631 billion 2,631 billion 2,631 billion 2,631 billion 7,337 billion 4,643 billion 5,410 billion 7,33 billion 7,33 billion 7,337 billion 2,631 billion 2,632 billion 2,631 billion 2,632 billion 3,035 billion 3,075 billion 3,457 billion 3,457 billion 3,457 billion 3,457 billion 3,457 billion 3,457 billion	Tennis		782		3,729		1,265		3,246		
Middle School Activities 130 - - 130 Volleyball 322 6,849 4,313 2,858 Amendment 3,051 11,354 8,072 6,333 Cheerleaders 1,458 14,800 13,627 2,631 FBLA 26 - - 26 FFA 840 4,643 5,410 73 FFA Fruit - 10,876 10,876 - Home Economics Beef - 150 150 - Class of 2015 1,474 - 1,474 - Class of 2016 209 16,531 13,777 2,963 Class of 2017 30 14,370 14,370 30 Class of 2018 - 173 - 173 Kayettes 176 5,092 4,435 833 NFL 637 - 441 196 NHS 1 - - 1 Art Club 292	Cross Country		761		940		707		994		
Volleyball 322 6,849 4,313 2,858 Amendment 3,051 11,354 8,072 6,333 Cheerleaders 1,458 14,800 13,627 2,631 FBLA 26 - - 26 FFA 840 4,643 5,410 73 FFA Fruit - 10,876 1 - Home Economics Beef - 150 150 - Class of 2015 1,474 - 1,474 - Class of 2016 209 16,531 13,777 2,963 Class of 2017 30 14,370 30 14,370 30 Class of 2018 - 173 - 173 - 173 Kayettes 176 5,092 4,435 833 NFL 637 - 441 196 NHS 1 - - 1 1 - - 1 1 - - -	Golf		224		259		215		268		
Amendment 3,051 11,354 8,072 6,333 Cheerleaders 1,458 14,800 13,627 2,631 FBLA 26 - - 26 FFA 840 4,643 5,410 73 FFA Fruit - 10,876 10,876 - Home Economics Beef - 150 150 - Class of 2015 1,474 - 1,474 - Class of 2016 209 16,531 13,777 2,963 Class of 2018 - 173 - 173 Kayettes 176 5,092 4,435 833 NFL 637 - 441 196 NHS 1 - - 1 Art Club 292 - - 292 Art Club 292 - - 292 Art Activity 767 - - 209 Spanish Club 143 - -	Middle School Activities		130		-		-		130		
Amendment 3,051 11,354 8,072 6,333 Cheerleaders 1,458 14,800 13,627 2,631 FBLA 26 - - 26 FFA 840 4,643 5,410 73 FFA Fruit - 10,876 10,876 - Home Economics Beef - 150 150 - Class of 2015 1,474 - 1,474 - Class of 2016 209 16,531 13,777 2,963 Class of 2017 30 14,370 14,370 30 Class of 2018 - 173 - 173 Kayettes 176 5,092 4,435 833 NFL 637 - 441 196 NHS 1 - - 1 Art Club 292 - - 292 Art Activity 767 - - 209 Spanish Club 143 -	Volleyball		322		6,849		4,313		2,858		
Cheerleaders 1,458 14,800 13,627 2,631 FBLA 26 - - 26 FFA 840 4,643 5,410 73 FFA Fruit - 10,876 10,876 - Home Economics Beef - 150 150 - Class of 2015 1,474 - 1,474 - Class of 2016 209 16,531 13,777 2,963 Class of 2017 30 14,370 14,370 30 Class of 2018 - 173 - 173 Kayettes 176 5,092 4,435 833 NFL 637 - 441 196 NHS 1 - - 41 196 NHS 1 - - 1 2 - 292 Art Club 292 - - 292 - - 292 Art Divition 292 -			3,051		11,354		8,072		6,333		
FBLA 26 - - 26 FFA 840 4,643 5,410 73 FFA Fruit - 10,876 10,876 - Home Economics Beef - 150 150 - Class of 2015 1,474 - 1,474 - Class of 2016 209 16,531 13,777 2,963 Class of 2017 30 14,370 14,370 30 Class of 2018 - 173 - 173 Kayettes 176 5,092 4,435 833 NFL 637 - 441 196 NHS 1 - - 1 Pacers 477 11,099 8,119 3,457 Art Club 292 - - 292 Art Activity 767 - - 209 Spanish Club 143 - - 143 STUCO 5,574 14,300 7,473 </td <td>Cheerleaders</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>·</td> <td></td> <td></td>	Cheerleaders						·				
FFA 840 4,643 5,410 73 FFA Fruit - 10,876 10,876 - Home Economics Beef - 150 150 - Class of 2015 1,474 - 1,474 - Class of 2016 209 16,531 13,777 2,963 Class of 2017 30 14,370 14,370 30 Class of 2018 - 173 - 173 Kayettes 176 5,092 4,435 833 NFL 637 - 441 196 NHS 1 - - 1 Pecers 477 11,099 8,119 3,457 Art Club 292 - - 292 Art Activity 767 - - 292 Art Activity 767 - - 209 Spanish Club 143 - - 143 STUCO 5,574 14,300 <	FBLA				´-		, -				
FFA Fruit - 10,876 10,876 - Home Economics Beef - 150 150 - Class of 2015 1,474 - 1,474 - Class of 2016 209 16,531 13,777 2,963 Class of 2017 30 14,370 14,370 30 Class of 2018 - 173 - 173 Kayettes 176 5,092 4,435 833 NFL 637 - 441 196 NHS 1 - - 1 Pacers 477 11,099 8,119 3,457 Art Club 292 - - 292 Art Activity 767 - - 292 Art Activity 767 - - 209 Spanish Club 143 - - 143 STUCO 5,574 14,300 7,473 12,401 Wirestling 24 3,809	FFA				4.643		5.410				
Home Economics Beef - 150 150 - Class of 2015 1,474 - 1,474 - 1,474 - Class of 2016 209 16,531 13,777 2,963 Class of 2017 30 14,370 14,370 30 Class of 2018 - 173 - 173 Kayettes 176 5,092 4,435 833 NFL 637 - 441 196 NHS 1 - - 1 1 1 196 NHS 1 - - 1 1 1,099 R119 3,457 Art Club 292 - - 292 Art Activity 767 - - 767 Band Activities 209 - - 209 Spanish Club 143 - - 143 STUCO 5,574 14,300 7,473 12,401 Wrestling 24 3,809 3,356 477 Entrepreneurship Class 209 - - 209 Constant 209 Constant			-				·		-		
Class of 2015 1,474 - 1,474 - 1,474 - 1,474 - 1,474 - 1,474 - 1,474 - 1,474 - 1,474 - 2,963 - 2,963 Class of 2017 30 14,370 14,370 30 Class of 2018 - 173 - 173 - 173 - 173 - 173 - 173 - 173 - 173 Kayettes 176 5,092 4,435 833 NFL 637 - 441 196 1			_						_		
Class of 2016 209 16,531 13,777 2,963 Class of 2017 30 14,370 14,370 30 Class of 2018 - 173 - 173 Kayettes 176 5,092 4,435 833 NFL 637 - 441 196 NHS 1 - - 1 Pacers 477 11,099 8,119 3,457 Art Club 292 - - 292 Art Activity 767 - - 209 Spanish Club 143 - - 143 STUCO 5,574 14,300 7,473 12,401 Wrestling 24 3,809 3,356 477 Entrepreneurship Class 209 - - 209 Total High School 21,427 136,991 112,034 46,384 Middle School 29 - - 209 Total Middle School <td< td=""><td></td><td></td><td>1.474</td><td></td><td></td><td></td><td></td><td></td><td>_</td></td<>			1.474						_		
Class of 2017 30 14,370 14,370 30 Class of 2018 - 173 - 173 Kayettes 176 5,092 4,435 833 NFL 637 - 441 196 NHS 1 - - 1 Pacers 477 11,099 8,119 3,457 Art Club 292 - - 292 Art Activity 767 - - 292 Art Activities 209 - - - 209 Spanish Club 143 - - - 143 STUCO 5,574 14,300 7,473 12,401 Wrestling 24 3,809 3,356 477 Entrepreneurship Class 209 - - 209 Total High School 21,427 136,991 112,034 46,384 Middle School 29 - - 2,395 926 <tr< td=""><td></td><td></td><td></td><td></td><td>16 531</td><td></td><td></td><td></td><td>2 963</td></tr<>					16 531				2 963		
Class of 2018 - 173 - 173 Kayettes 176 5,092 4,435 833 NFL 637 - 441 196 NHS 1 - - 1 Pacers 477 11,099 8,119 3,457 Art Club 292 - - 292 Art Activity 767 - - 767 Band Activities 209 - - 209 Spanish Club 143 - - 143 STUCO 5,574 14,300 7,473 12,401 Wrestling 24 3,809 3,356 477 Entrepreneurship Class 209 - - 209 Total High School 21,427 136,991 112,034 46,384 Middle School 243 10,801 8,829 2,215 Student Council 1,634 1,687 2,395 926 5th & 6th Grade Activity											
Kayettes 176 5,092 4,435 833 NFL 637 - 441 196 NHS 1 - - 1 Pacers 477 11,099 8,119 3,457 Art Club 292 - - 292 Art Activity 767 - - 767 Band Activities 209 - - 209 Spanish Club 143 - - 143 STUCO 5,574 14,300 7,473 12,401 Wrestling 24 3,809 3,356 477 Entrepreneurship Class 209 - - 209 Total High School 21,427 136,991 112,034 46,384 Middle School 243 10,801 8,829 2,215 Student Council 1,634 1,687 2,395 926 5th & 6th Grade Activity 1,287 6,205 4,022 3,470 Total Middle School 3,164 18,693 15,246 6,611			-								
NFL 637 - 441 196 NHS 1 - - 1 Pacers 477 11,099 8,119 3,457 Art Club 292 - - 292 Art Activity 767 - - - 292 Art Activity 767 - - - 209 Band Activities 209 - - - 209 Spanish Club 143 - - - 143 STUCO 5,574 14,300 7,473 12,401 Wrestling 24 3,809 3,356 477 Entrepreneurship Class 209 - - - 209 Total High School 21,427 136,991 112,034 46,384 Middle School 243 10,801 8,829 2,215 Student Council 1,634 1,687 2,395 926 5th & 6th Grade Activity 1,287 6,205 4,022 3,470 Total Middle School 3,164 18,693			176				4 435				
NHS 1 - - 1 Pacers 477 11,099 8,119 3,457 Art Club 292 - - 292 Art Activity 767 - - 767 Band Activities 209 - - - 209 Spanish Club 143 - - - 143 STUCO 5,574 14,300 7,473 12,401 Wrestling 24 3,809 3,356 477 Entrepreneurship Class 209 - - 209 Total High School 21,427 136,991 112,034 46,384 Middle School 243 10,801 8,829 2,215 Student Council 1,634 1,687 2,395 926 5th & 6th Grade Activity 1,287 6,205 4,022 3,470 Total Middle School 3,164 18,693 15,246 6,611					0,002						
Pacers 477 11,099 8,119 3,457 Art Club 292 - - 292 Art Activity 767 - - 767 Band Activities 209 - - 209 Spanish Club 143 - - - 143 STUCO 5,574 14,300 7,473 12,401 Wrestling 24 3,809 3,356 477 Entrepreneurship Class 209 - - - 209 Total High School 21,427 136,991 112,034 46,384 Middle School 29 - - - 209 Pep Club 243 10,801 8,829 2,215 2,395 926 5th & 6th Grade Activity 1,287 6,205 4,022 3,470 Total Middle School 3,164 18,693 15,246 6,611					_		-				
Art Club 292 - - 292 Art Activity 767 - - 767 Band Activities 209 - - 209 Spanish Club 143 - - 143 STUCO 5,574 14,300 7,473 12,401 Wrestling 24 3,809 3,356 477 Entrepreneurship Class 209 - - 209 Total High School 21,427 136,991 112,034 46,384 Middle School 243 10,801 8,829 2,215 Student Council 1,634 1,687 2,395 926 5th & 6th Grade Activity 1,287 6,205 4,022 3,470 Total Middle School 3,164 18,693 15,246 6,611					11 000		g 110		=		
Art Activity 767 - - 767 Band Activities 209 - - 209 Spanish Club 143 - - 143 STUCO 5,574 14,300 7,473 12,401 Wrestling 24 3,809 3,356 477 Entrepreneurship Class 209 - - - 209 Total High School 21,427 136,991 112,034 46,384 Middle School 243 10,801 8,829 2,215 Student Council 1,634 1,687 2,395 926 5th & 6th Grade Activity 1,287 6,205 4,022 3,470 Total Middle School 3,164 18,693 15,246 6,611					11,033		0,119				
Band Activities 209 - - 209 Spanish Club 143 - - 143 STUCO 5,574 14,300 7,473 12,401 Wrestling 24 3,809 3,356 477 Entrepreneurship Class 209 - - 209 Total High School 21,427 136,991 112,034 46,384 Middle School 243 10,801 8,829 2,215 Student Council 1,634 1,687 2,395 926 5th & 6th Grade Activity 1,287 6,205 4,022 3,470 Total Middle School 3,164 18,693 15,246 6,611					_		-				
Spanish Club 143 - - 143 STUCO 5,574 14,300 7,473 12,401 Wrestling 24 3,809 3,356 477 Entrepreneurship Class 209 - - - 209 Total High School 21,427 136,991 112,034 46,384 Middle School 243 10,801 8,829 2,215 Student Council 1,634 1,687 2,395 926 5th & 6th Grade Activity 1,287 6,205 4,022 3,470 Total Middle School 3,164 18,693 15,246 6,611					-		-				
STUCO 5,574 14,300 7,473 12,401 Wrestling 24 3,809 3,356 477 Entrepreneurship Class 209 - - - 209 Total High School 21,427 136,991 112,034 46,384 Middle School Pep Club 243 10,801 8,829 2,215 Student Council 1,634 1,687 2,395 926 5th & 6th Grade Activity 1,287 6,205 4,022 3,470 Total Middle School 3,164 18,693 15,246 6,611					-		-				
Wrestling Entrepreneurship Class 24 3,809 3,356 477 Entrepreneurship Class 209 - - - 209 Total High School 21,427 136,991 112,034 46,384 Middle School Pep Club 243 10,801 8,829 2,215 Student Council 1,634 1,687 2,395 926 5th & 6th Grade Activity 1,287 6,205 4,022 3,470 Total Middle School 3,164 18,693 15,246 6,611					14 200		- 7 470				
Entrepreneurship Class 209 - - 209 Total High School 21,427 136,991 112,034 46,384 Middle School Pep Club 243 10,801 8,829 2,215 Student Council 1,634 1,687 2,395 926 5th & 6th Grade Activity 1,287 6,205 4,022 3,470 Total Middle School 3,164 18,693 15,246 6,611							·				
Total High School 21,427 136,991 112,034 46,384 Middle School Pep Club 243 10,801 8,829 2,215 Student Council 1,634 1,687 2,395 926 5th & 6th Grade Activity 1,287 6,205 4,022 3,470 Total Middle School 3,164 18,693 15,246 6,611	•				3,809		3,356				
Middle School Pep Club 243 10,801 8,829 2,215 Student Council 1,634 1,687 2,395 926 5th & 6th Grade Activity 1,287 6,205 4,022 3,470 Total Middle School 3,164 18,693 15,246 6,611	Entrepreneursnip Class		209	_					209		
Pep Club 243 10,801 8,829 2,215 Student Council 1,634 1,687 2,395 926 5th & 6th Grade Activity 1,287 6,205 4,022 3,470 Total Middle School 3,164 18,693 15,246 6,611	Total High School	,	21,427		136,991		112,034		46,384		
Pep Club 243 10,801 8,829 2,215 Student Council 1,634 1,687 2,395 926 5th & 6th Grade Activity 1,287 6,205 4,022 3,470 Total Middle School 3,164 18,693 15,246 6,611	Millio Octobri										
Student Council 1,634 1,687 2,395 926 5th & 6th Grade Activity 1,287 6,205 4,022 3,470 Total Middle School 3,164 18,693 15,246 6,611			0.40		40.004		0.000		0.645		
5th & 6th Grade Activity 1,287 6,205 4,022 3,470 Total Middle School 3,164 18,693 15,246 6,611											
Total Middle School 3,164 18,693 15,246 6,611											
	5th & 6th Grade Activity		1,287		6,205		4,022		3,470		
Total Student Activity Funds <u>\$ 24,591</u> <u>\$ 155,684</u> <u>\$ 127,280</u> <u>\$ 52,995</u>	Total Middle School		3,164		18,693		15,246		6,611		
	Total Student Activity Funds	\$	24,591	\$	155,684	\$	127,280	\$	52,995		